

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Karp
DOCKET NO.: 03-22100.001-R-1
PARCEL NO.: 10-18-205-055-0000

The parties of record before the Property Tax Appeal Board are John Karp, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two buildings situated on one parcel. Building #1 is a 50-year old, two-story frame dwelling containing 2,748 square feet of living area with a full, unfinished basement, a fireplace, and a two-car garage. Building #2 is a 68-year old one-story frame dwelling containing 1,193 square feet of living area with a slab foundation.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for building #1. Equity data was not submitted on building #2. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, the comparables are located approximately 1.0 to 1.4 miles from the subject, and three of the comparables are located in a different municipality than the subject. The comparables are one-story or one and one-half story frame dwellings that are 49 or 50 years old. One of the comparables has a partial basement, and three have no basement. Three of the comparables have central air conditioning, and one has a fireplace. Information on garages was not disclosed. The comparables contain 2,138 to 3,211 square feet of living area and have improvement assessments ranging from \$7.06 to \$7.66 per square foot. The subject property has an improvement assessment of \$9.63 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	12,443
IMPR.:	\$	26,469
TOTAL:	\$	38,912

Subject only to the State multiplier as applicable.

PTAB/BRW

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review offered no spreadsheet summarizing the information about the subject and comparable properties. The board of review provided property characteristic sheets for the two subject properties and ten suggested comparable properties. Two of the comparables that the board of review provided for building #2 were used as comparables by the appellant. Based on their permanent parcel index numbers, none of the comparable properties are located close to the subject property. The comparable properties for building #1 consist of two-story frame, masonry, or frame and masonry dwellings that are 67 to 93 years old. Three of the comparables have full, finished basements; one has a partial, finished basement; and one does not have a basement. Four of the comparables have two-car garages, and one does not have a garage. Each of the comparables has a fireplace. The dwellings contain 1,230 to 1,796 square feet of living area, and their improvement assessments range from \$4.16 to \$12.49 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of twelve equity comparables. The appellant's comparables differed significantly in location and design from the subject and received reduced weight in the Board's analysis. The board of review's comparables for building #1 also differed substantially from the subject in location, age, and size. As a result, none of the comparables was truly similar to the subject property in physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$4.16 to \$12.49 per square foot. The subject's \$9.63 per square foot improvement assessment is within that range and appears to be supported after considering differences in physical and location attributes. There was no evidence presented by the

appellant to demonstrate that building #2 was inequitably assessed.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.